

रजिस्टर्ड नं० पी० एस० एम० 14.



राजपत्र, हिमाचल प्रदेश

(अप्रमाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, 22 मई, 1974/1 ज्येष्ठ, 1896

GOVERNMENT OF HIMACHAL PRADESH

LAW DEPARTMENT

NOTIFICATION

Simla-2, the 18th May, 1974

No. LLR-D(6)8/74.—The Himachal Pradesh General Sales Tax (Amendment) Bill, 1974 (Bill No. 7 of 1974) after having received the

assent of the Governor, Himachal Pradesh, on the 15th May, 1974, is hereby published in the Rajpatra, Himachal Pradesh, as Act No. 14 of 1974.

M. C. PADAM,
Under Secretary.

Act No. 14 of 1974.

**THE HIMACHAL PRADESH GENERAL SALES TAX
(AMENDMENT) ACT, 1974**

AN

ACT

further to amend the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh General Sales Tax (Amendment) Act, 1974.

Short title
and comm-
encement.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. In sub-section (1) of section 6 of the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter referred to as the principal Act), for the word "six", the word "seven", shall be substituted.

Amendment
of section 6.

3. For Schedule A to the principal Act, the following Schedule shall be substituted, namely:—

Substitution
of Schedule
A.

"SCHEDULE 'A'

[See the first proviso to sub-section (1) of section 6]

LIST OF LUXURY GOODS

Serial No.	Description of goods
1.	Motor Vehicles, including accessories and chassis of motor vehicles, motor tyres and tubes and spare parts of motor vehicles.
2.	Motor cycles and motor cycle combinations, motor scooters, motorettes and accessories, tyres, tubes and spare parts thereof.
3.	Refrigerators and air-conditioning plants and component parts thereof.
4.	Wireless reception instruments and apparatus, radics and radio-gramophones, electrical valves, accumulators, amplifiers and loud-speakers and spare parts and accessories thereof.
5.	Cinematographic equipment including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith.
6.	Photographic and other cameras and enlargers, lenses, films and parts, papers and cloth and other parts and accessories required for use therewith.
7.	All clocks, time-pieces and watches and parts thereof.
8.	All furniture of iron and steel including safes and almirahs.
9.	All furniture other than that of iron and steel.
10.	All arms including rifles, revolvers, pistols and ammunition.
11.	Cigarette cases and lighters.

Serial No.	Description of goods
12.	Dictaphone and other similar apparatus for recording sound and spare parts thereof.
13.	Sound transmitting equipment including telephones and loud-speakers and spare parts thereof.
14.	Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof.
15.	Binoculars, telescopes and opera glasses.
16.	Gramophones and component parts thereof and records.
17.	Cosmetics, perfumery and toilet goods but not including tooth-paste, tooth-powder, soap and kum-kum.
18.	Electrical appliances excluding electric bulbs, electric motors, motor starters and mono-block pumping sets.
19.	Pile carpets.
20.	Cutlery (Table).
21.	Vacuum flasks.
22.	Sanitary goods and fittings.
23.	Leather goods but not including footwear.
24.	Glassware, Glazedware and Chinaware including crockery.
25.	Liquor (Foreign liquor and Indian made foreign liquor including wines and beer).
26.	Picnic sets.
27.	Foam rubber products.
28.	Articles made wholly or principally of stainless steel but not including surgical instruments.
29.	Perambulators.
30.	Furs and articles of personal or domestic use made from furs.
31.	Plastic, celluloid, bakelite goods and goods of similar substances of the value exceeding fifty rupees per piece.
32.	All tiles including mosaic tiles (but not including roofing tiles), laminated sheets and sunmica sheets".